

Article - Local Government

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§20–806.

(a) (1) By ordinance, the County Council of Talbot County may impose a building excise tax on any building construction in Talbot County.

(2) The tax may be imposed throughout the county, including within municipalities.

(b) The County Council of Talbot County shall specify in the ordinance:

(1) the types of building construction that are subject to the tax;

(2) the criteria and formulas used to assess the tax; and

(3) the tax rates.

(c) (1) The County Council of Talbot County may impose different tax rates on different types of building construction.

(2) The tax rates shall relate to the development or growth–related infrastructure needs in the county.

(3) The tax rates may not exceed \$2,000 per lot or parcel.

(d) (1) The revenues from the tax shall be deposited in a special fund.

(2) The special fund may be used only for the capital costs of additional or expanded public works, improvements, and facilities required to accommodate new construction or development, including:

(i) bridges;

(ii) parks and recreational facilities;

(iii) roads;

(iv) schools; and

(v) storm drainage facilities.

(e) If the tax is imposed within a municipality, the municipality shall assist the county in the collection of the tax by:

- (1) collecting and remitting the tax to the county; or
- (2) requiring the tax be paid to the county in accordance with the county ordinance.

(f) Talbot County shall adopt a revenue sharing mechanism to apportion an appropriate share of revenues from the tax to the municipalities within the county.

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